UNPUBLISHED

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

No. 04-1711

FAITH DAVENPORT WOOD, a/k/a Faith Davenport,

Plaintiff - Appellant,

versus

DEWEY L. ROBERTSON, SR.,

Defendant - Appellee,

versus

UNITED STATES OF AMERICA, acting through its agent the Internal Revenue Service,

Third Party Defendant.

Appeal from the United States District Court for the District of South Carolina, at Anderson. Henry M. Herlong, Jr., District Judge. (CA-04-265-8-20)

Submitted: January 19, 2005 Decided: February 17, 2005

Before MOTZ and GREGORY, Circuit Judges, and HAMILTON, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Orin G. Briggs, Lexington, South Carolina, for Appellant. James O. Spence, Lexington, South Carolina, for Appellee.

Unpublished opinions are not binding precedent in this circuit. See Local Rule 36(c).

PER CURIAM:

Faith Davenport Wood appeals from the district court's orders dismissing her claims to property levied upon and sold by the Internal Revenue Service and denying her motion to alter or amend the judgment. We have reviewed the briefs, the joint appendix, and the district court's orders and find no reversible error. Accordingly, we affirm on the reasoning of the district court. See Wood v. Robertson, No. CA-04-265-8-20 (D.S.C. filed Apr. 8, entered Apr. 9, 2004 & filed Apr. 26, entered Apr. 27, 2004). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

<u>AFFIRMED</u>